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| 24728 7590 03/13/2008<br>MORRIS MANNING MARTIN LLP<br>3343 PEACHTREE ROAD, NE<br>1600 ATLANTA FINANCIAL CENTER<br>ATLANTA, GA 30326 |             |                           |                     |                  |
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**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

# Office Action Summary

**Application No.**

10/696,768

**Applicant(s)**

MINNIS ET AL.

**Examiner**

James J. Debrow

**Art Unit**

2176

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --  
**Period for Reply**

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

**Status**

- 1) ☒ Responsive to communication(s) filed on 29 October 2003.  
2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.  
3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

**Disposition of Claims**

- 4) ☒ Claim(s) 1-45 is/are pending in the application.  
4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.  
5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.  
6) ☒ Claim(s) 1-45 is/are rejected.  
7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.  
8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

**Application Papers**

- 9) ☐ The specification is objected to by the Examiner.  
10) ☒ The drawing(s) filed on 29 October 2003 is/are: a) ☒ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).  
11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

**Priority under 35 U.S.C. § 119**

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).  
a) ☐ All b) ☐ Some \* c) ☐ None of:  
1. ☐ Certified copies of the priority documents have been received.  
2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.  
3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

**Attachment(s)**

- 1) ☒ Notice of References Cited (PTO-892)  
2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)  
3) ☐ Information Disclosure Statement(s) (PTO-8508)  
Paper No(s)/Mail Date \_\_\_\_\_  
4) ☐ Interview Summary (PTO-413)  
Paper No(s)/Mail Date \_\_\_\_\_  
5) ☐ Notice of Informal Patent Application  
6) ☐ Other: \_\_\_\_\_

**DETAILED ACTION**

1. This action is responsive to communications: Application filed 29 Oct. 2003.
2. Claims 1-45 are pending in this case. Claims 1 and 16 are independent claims.

***Claim Objections***

3. **Claim 38** is objected to under 37 CFR 1.75(c), as being of improper dependent form for failing to further limit the subject matter of a previous claim. Applicant is required to cancel the claim(s), or amend the claim(s) to place the claim(s) in proper dependent form, or rewrite the claim(s) in independent form. Claim 38 is a duplicate of Claim 34.

***Claim Rejections - 35 USC § 103***

4. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

5. **Claims 1-45 are rejected under 35 U.S.C. 103(a) as being unpatentable over Lyons et al. (Pat. No.: 4,989,141; Filed: Jun. 1, 1987) (hereinafter 'Lyons') in view of Clancey et al. (Pat. No.: US 6,292,811 B1; Filed: July 13, 1998) (hereinafter 'Clancey').**

**Regarding independent claim 1,** Lyons discloses *in a computerized accounting system, in which rows of a financial report generated by the accounting system are defined by a user-configurable chart template, a method of creating the chart template comprising the steps of:*

*displaying a visual representation of the chart template via a user interface, the visual representation corresponding to at least one section of the financial report (col. 11, lines 18-40; col. 14, lines 3-13; Table IV; Lyons displays a visual representation of the chart template via a user interface.).*

*receiving an input for a header/total pair for insertion into the at least one section of the financial report, the header/total pair defining a header row and a corresponding total row for inclusion in the financial report (col. 11, lines 27-30; col. 13, lines 10-25;*

Tables IV; Lyons discloses displaying a fill in screen in which the user specifying the number of rows and columns required to hold the data on the template and description field/header.).

*associating a rule with the detail line, the rule defining which accounts of the accounting system are to be listed between the header row and the corresponding total row of the financial report (col. 14, lines 13-28; col. 19, lines 24-36; col. 23, lines 1-37; col. 24, lines 3-16; Table XV; Lyons discloses associating a rule with the detail line.).*

Lyons discloses the user choosing the ranges (detailed line) for display in the order which they are to be displayed on the Query report (col. 19, lines 24-36; Table XIII). Lyons does not expressly disclose *receiving an input for a detail line associated with the header/total pair.*

Clancey teaches *receiving an input for a detail line associated with the header/total pair* (col. 9, lines 48-67; col. 13, lines 36-67; Clancey teaches inserting financial section within a mockup financial statement, e.g. gross profit, costs net sales and cost of sales. The Examiner concludes the mockup financial statement is analogous with a template a they both show the appearance of the financial statement so that a user can see how an editing operation changes the appearance of the financial statement (col. 5, lines 57-63).).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating

database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 2**, Lyons discloses *the method of claim 1 further comprising assigning an account category to the header/total pair* (col. 2, lines 43-45; col. 11, lines 18-21; Lyons discloses assigning an account category to the header/total pair.).

**Regarding dependent claim 3**, Lyons discloses *the method of claim 2 further comprising assigning an account category to each account in the accounting system and wherein the rule requires that all accounts associated with the detail line be of the account category of the associated header/total pair* (col. 12, lines 55-62; col. 14, lines 3-12; Table XV).

**Regarding dependent claim 4**, Lyons discloses *the method of claim 1 further comprising presenting a list of acceptable account categories assignable to the header/total pair based on the at least one section* (col. 12, lines 55-62; col. 15, line 58- col. 16, line 14; Lyons discloses a define function which allows the user to select column and row headings. Thus Lyons teaches/suggest the concept of presenting a list of acceptable account categories assignable to the header/total pair based on the at least one section, e.g. SALES.).

**Regarding dependent claim 5**, Lyons discloses *the method of claim 1 further comprising assigning a level to the header/total pair* (col. 16, lines 32-67; Lyons discloses levels of column and row headings.).

**Regarding dependent claim 6**, Lyons does not expressly disclose *the method of claim 5 wherein the level determines the indentation of the header and total rows in the financial report*.

Clancey teaches *wherein the level determines the indentation of the header and total rows in the financial report* (col. 17, lines 50-55; Clancey teaches a formatting tool which changes the appearance of the text in the financial statement, e.g. bold, italic and indent. At the time of the invention, it would have been obvious for one of ordinary skill of the art to modify Clancey teaching wherein the level determines the indentation of the header and total rows in the financial report.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 7**, Lyons does not expressly disclose *the method of claim 5 wherein the level selectively determines whether the header and total rows are displayed in the financial report*.

Clancey teaches *wherein the level selectively determines whether the header*

*and total rows are displayed in the financial report (col. 16, lines 45-65; Clancey teaches the user can hide a term appearing in the mockup financial statement. The row corresponding to this term is then not displayed on the mockup financial statement.).*

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 8,** Lyons discloses *the method of claim 5 further comprising assigning a level to the header/total pair and a level to the detail line, wherein the level of the detail line is greater than the level of the header/total pair (col. 16, lines 32-28; col. 19, lines 24-36; Table XIII; Lyons discloses the user choosing the ranges (detailed line) for display in the order which they are to be displayed on the Query report. Lyons also discloses relative levels of column and row headings and specifying available range (detail line) values for use as row headings.).*

**Regarding dependent claim 9,** Lyons discloses *the method of claim 1 wherein each account in the accounting system includes an account code and wherein the rule associated with the detail line is based on a range of account codes (col. 12, lines 55-62; col. 14, lines 10-13; TABLE VI; Lyons discloses/suggest account code and wherein the rule associated with the detail line is based on a range of account codes, e.g. AMT and ISI.).*



**Regarding dependent claim 10**, Lyons discloses *the method of claim 9 wherein the range of account codes is a subset of a range of permissible account codes associated with an account category of the corresponding header/total pair* (col. 12, lines 55-62; col. 16, lines 59-60;TABLE VI).

**Regarding dependent claim 11**, Lyons discloses *the method of claim 1 wherein the rule associated with the detail line is based on a filter of account criteria* (col. 15, lines 58-63; col. 16, lines 59-60;TABLE VI).

**Regarding dependent claim 12**, Lyons discloses *the method of claim 1 further comprising displaying a visual representation of the chart template wherein the detail line is replaced by a list of all accounts associated with the detail line by the rule* (col. 11, lines 18-40; col. 14, lines 3-13; Table IV; Lyons displays a visual representation of the chart template via a user interface.).

**Regarding dependent claim 13**, Lyons discloses *the method of claim 1 wherein the section is a balance sheet* (col. 9, line 46-col. 10, line 5; Lyons discloses furnishing data in a balance sheet, thus the section is a balance sheet.).

**Regarding dependent claim 14**, Lyons discloses *the method of claim 1 wherein the section is an income statement* (col. 9, line 46-col. 10, line 5; Lyons discloses furnishing data in an income statement, thus the section is a income statement.).

**Regarding dependent claim 15**, Lyons discloses *the method of claim 1 wherein the input for the header/total pair includes a caption for the header row* (col. 13, lines 16-25; Lyons discloses creating captions for the column and row headings.).

**Regarding independent claim 16**, Lyons discloses *in a computerized accounting system with access to a database of accounts, each account having account data associated therewith, the account data including account name and account financial information, a method of generating a financial report comprising the steps of: displaying a user-configurable chart template to a user of the system via a user-interface* (col. 11, lines 18-40; col. 14, lines 3-13; Table IV; Lyons displays a visual representation of the chart template via a user interface.).

*associating a rule with each detail line of the chart template, each respective rule defining a subset of accounts to be grouped together in the financial report* (col. 14, lines 13-28; col. 19, lines 24-36; col. 23, lines 1-37; col. 24, lines 3-16; Table XV; Lyons discloses associating a rule with the detail line.).

Lyons discloses the user choosing the ranges (detailed line) for display in the order which they are to be displayed on the Query report (col. 19, lines 24-36; Table

XIII). Lyons does not expressly disclose *receiving inputs into the chart template, each input defining a respective detail line;*

*retrieving from the database account data for each account associated with the detail lines of the chart template;*

*merging the retrieved account data into the financial report, the financial report having columns for account name and account financial information;*

*the rows of information in the financial report grouped according to the detail lines of the chart template, and*

*presenting the financial report to the user.*

Clancey teaches *receiving inputs into the chart template, each input defining a respective detail line* (col. 9, lines 48-67; col. 13, lines 36-67; Clancey teaches inserting financial section within a mockup financial statement, e.g. gross profit, costs net sales and cost of sales. The Examiner concludes the mockup financial statement is analogous with a template a they both show the appearance of the financial statement so that a user can see how an editing operation changes tht appearance of the financial statement (col. 5, lines 57-63).).

*retrieving from the database account data for each account associated with the detail lines of the chart template* (col. 9, lines 48-67; col. 20, lines 14-47; Clancey teaches populating terms (detail statements) based upon the section name.).

*merging the retrieved account data into the financial report, the financial report having columns for account name and account financial information (col. 20, lines 14-47; col. 25, lines 15-30).*

*the rows of information in the financial report grouped according to the detail lines of the chart template (col. 8, lines 1-25; Clancey teaches individual financial term/detail line may be selected from a list as a subtype of a selected section type. Thus Clancey teaches the concept of the rows of information in the financial report grouped according to the detail lines of the chart template.).*

*presenting the financial report to the user (col. 2, lines 22-23; Clancey teaches displaying the statement to the user.).*

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 17**, Lyons does not expressly disclose *the method of claim 16 wherein, when displaying the user-configurable chart template to the user, the chart template is initially blank.*

Clancey teaches *when displaying the user-configurable chart template to the user, the chart template is initially blank* (col. 6, lines 46-57; Clancey teaches the user

may create a new statement based upon a financial statement template or the user may open an empty statement.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 18**, Lyons does not expressly disclose *the method of claim 16 wherein, when displaying the user-configurable chart template to the user, the chart template already includes at least one pre-defined detail line.*

Clancey teaches *displaying the user-configurable chart template to the user, the chart template already includes at least one pre-defined detail line* (col. 6, lines 46-57; col. 8, lines 36-44; col. 9, lines 30-34; Clancey teaches predefined income statement templates which include several sections. Each section includes one or more financial terms/detail lines.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 19**, Lyons disclose *the method of claim 16 further comprising the step of validating the chart template to identify any accounts in the*

*database not associated with at least one detail line of the chart template (col. 8, lines 48-52; col. 24, lines 17-19; Lyons discloses a validation function for validating data. The Examiner concludes at the time of the invention, one of ordinary skill in the art could modify Lyons teaching for validating the chart template to identify any accounts in the database not associated with at least one detail line of the chart template.).*

**Regarding dependent claim 20,** Lyons disclose *the method of claim 16 further comprising the step of validating the chart template to identify any accounts in the database associated with more than one detail line of the chart template (col. 32, lines 26-41 & 51-63; Lyons discloses determining if SEPT values are valid in one or more input template. Thus Lyons teaches the concept validating the chart template to identify any accounts in the database associated with more than one detail line of the chart template.).*

**Regarding dependent claim 21,** Lyons discloses *the method of claim 16 further comprising the step of receiving further inputs into the chart template, each further input defining header rows and total rows for inclusion in the financial report (col. 11, lines 27-30; col. 13, lines 10-25; Tables IV; Lyons discloses displaying a fill in screen in which the user specifying the number of rows and columns required to hold the data on the template and description field/header.).*

**Regarding dependent claim 22**, Lyons discloses *the method of claim 16 further comprising the step of receiving further inputs into the chart template, each further input defining a header/total pairs, and wherein each respective detail line is associated with one of the header/total pairs* (col. 14, lines 13-28; col. 19, lines 24-36; col. 23, lines 1-37; col. 24, lines 3-16; Table XV; Lyons discloses associating a rule with the detail line, wherein each respective detail line is associated with one of the header/total pairs.).

**Regarding dependent claim 23**, Lyons discloses *the method of claim 22 further comprising the step of assigning an account category to each respective header/total pair* (col. 2, lines 43-45; col. 11, lines 18-21; Lyons discloses assigning an account category to the header/total pair.).

**Regarding dependent claim 24**, Lyons discloses *the method of claim 23 further comprising assigning an account category to each account in the database and wherein the rule associated with each respective detail line requires that all accounts associated with the respective detail line be of the account category of the associated header/total pair* (col. 12, lines 55-62; col. 14, lines 3-12; Table XV).

**Regarding dependent claim 25**, Lyons discloses *the method of claim 22 further comprising assigning a level to each respective header/total pair and each respective detail line* (col. 16, lines 32-67; Lyons discloses levels of column and row headings.).

**Regarding dependent claim 26**, Lyons discloses *the method of claim 25 wherein each header/total pair defines a respective header row and a respective corresponding total row for inclusion in the financial report* (col. 11, lines 27-30; col. 13, lines 10-25; Tables IV; Lyons discloses displaying a fill in screen in which the user specifying the number of rows and columns required to hold the data on the template and description field/header.).

Lyons does not expressly disclose *wherein the level determines the indentation of each respective header and total row in the financial report*.

Clancey teaches *wherein the level determines the indentation of each respective header and total row in the financial report* (col. 17, lines 50-55; Clancey teaches a formatting tool which changes the appearance of the text in the financial statement, e.g. bold, italic and indent. At the time of the invention, it would have been obvious for one of ordinary skill of the art to modify Clancey teaching wherein the level determines the indentation of the header and total rows in the financial report.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 27**, Lyons does not expressly disclose *the method of claim 25 wherein the level selectively determines whether each respective header and total rows are displayed in the financial report*.



Clancey teaches *wherein the level selectively determines whether each respective header and total rows are displayed in the financial report* (col. 16, lines 45-65; Clancey teaches the user can hide a term appearing in the mockup financial statement. The row corresponding to this term is then not displayed on the mockup financial statement.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 28**, Lyons discloses *the method of claim 27 wherein the user determines up to what level the financial report includes* (col. 16, lines 32-67; Lyons discloses levels of column and row headings.).

**Regarding dependent claim 29**, Lyons does not expressly disclose *the method of claim 25 wherein the level determines the indentation of the account names of each accounts associated with a respective detail line*.

Clancey teaches *wherein the level determines the indentation of the account names of each accounts associated with a respective detail line* (col. 17, lines 50-55; Clancey teaches a formatting tool which changes the appearance of the text in the financial statement, e.g. bold, italic and indent. At the time of the invention, it would have been obvious for one of ordinary skill of the art to modify Clancey teaching

wherein the level determines the indentation of the account names of each accounts associated with a respective detail line.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 30**, Lyons does not expressly disclose *the method of claim 25 wherein the level selectively determines whether accounts associated with each respective detail line are displayed in the financial report*.

Clancey teaches *wherein the level selectively determines whether accounts associated with each respective detail line are displayed in the financial report* (col. 16, lines 45-65; Clancey teaches the user can hide a term appearing in the mockup financial statement. The row corresponding to this term is then not displayed on the mockup financial statement.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 31**, Lyons discloses *the method of claim 16 wherein each account in the database includes an account code and wherein the rule*

*associated with each respective detail line is based on a range of account codes (col. 12, lines 55-62; col. 14, lines 10-13; TABLE VI; Lyons discloses/suggest account code and wherein the rule associated with the detail line is based on a range of account codes, e.g. AMT and ISI.).*

**Regarding dependent claim 32**, Lyons discloses *the method of claim 16 wherein the rule associated with each respective detail line is based on a filter of account criteria (col. 15, lines 58-63; col. 16, lines 59-60;TABLE VI).*

**Regarding dependent claim 33**, Lyons does not expressly disclose *the method of claim 16 further comprising receiving a request from the user for generation of the financial report.*

Clancey teaches *receiving a request from the user for generation of the financial report* (col. 2, lines 15-34; Clancey teaches receiving a request from the user for generation of the financial report.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claims 34 and 38**, Lyons does not expressly disclose *the method of claim 16 further comprising the step of presenting the user with a list of available financial reports.*

Clancey teaches *presenting the user with a list of available financial reports* (col. 8, lines 1-11; Clancey teaches presenting the user with a list of available financial reports.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61)

**Regarding dependent claim 35**, Lyons does not expressly disclose *the method of claim 16 wherein funds are defined in the accounting system and wherein the rows of information in the financial report are further sorted by such funds.*

Clancey teaches *wherein funds are defined in the accounting system and wherein the rows of information in the financial report are further sorted by such funds* (col. 9, lines 48-67; col. 13, lines 36-67; Clancey teaches inserting financial section within a mockup financial statement, e.g. gross profit, costs net sales and cost of sales. Thus, the rows of information in the financial report are sorted by such funds.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating

database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 36**, Lyons does not expressly disclose *the method of claim 16 wherein the step of presenting the financial report comprises displaying the financial report on a computer screen.*

Clancey teaches *presenting the financial report comprises displaying the financial report on a computer screen* (col. 2, lines 22-23; Clancey teaches displaying the statement to the user.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 37**, Lyons discloses *the method of claim 16 wherein the step of presenting the financial report comprises printing the financial report* (col. 16, lines 64-68; Lyons discloses providing the user a choice between sending the report to a printer or an electronic work-sheet.).

**Regarding dependent claim 39**, Lyons discloses *the method of claim 16 further comprising the step of saving the chart template* (col. 9, lines 52-55; Lyons discloses a sub-menu which allows the user to LIST existing templates. Thus the Examiners

concludes there exist a mechanism which allows the template to be stored/saved within a database.).

**Regarding dependent claim 40**, Lyons discloses *the method of claim 16 further comprising displaying a visual representation of the chart template wherein each respective detail line is replaced by a list of all accounts associated by the rule of the respective detail line* (col. 11, lines 18-40; col. 14, lines 3-13; Table IV; Lyons displays a visual representation of the chart template via a user interface.).

**Regarding dependent claim 41**, Lyons discloses *the method of claim 16 wherein the chart template corresponds to a section of the financial report* (col. 9, line 46-col. 10, line 5; Lyons discloses furnishing data in an income statement, thus the section is a income statement.).

**Regarding dependent claim 42**, Lyons discloses *the method of claim 41 wherein the section is a balance sheet* (col. 9, line 46-col. 10, line 5; Lyons discloses furnishing data in a balance sheet, thus the section is a balance sheet.).

**Regarding dependent claim 43**, Lyons does not expressly disclose *the method of claim 42 wherein each detail line has an associated account category and wherein the account category of each detail line in the balance sheet section of the chart template is one or more of the group of assets, liabilities, and net assets.*

Clancey teaches *wherein each detail line has an associated account category and wherein the account category of each detail line in the balance sheet section of the chart template is one or more of the group of assets, liabilities, and net assets* (col. 9, lines 48-67; col. 13, lines 36-67; Clancey teaches inserting financial section within a mockup financial statement, e.g. gross profit, costs net sales and cost of sales. Thus, the account category of each detail line in the balance sheet section of the chart template is one or more of the group of assets, liabilities, and net assets.).

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

**Regarding dependent claim 44**, Lyons discloses *the method of claim 41 wherein the section is an income statement* (col. 9, line 46-col. 10, line 5; Lyons discloses furnishing data in an income statement, thus the section is a income statement.).

**Regarding dependent claim 45**, Lyons does not expressly disclose *the method of claim 44 wherein each detail line has an associated account category and wherein the account category of each detail line in the income statement section of the chart template is one or more of the group of revenue, expense, gift, transfer, gain, and loss*.

Clancey teaches *wherein each detail line has an associated account category*

*and wherein the account category of each detail line in the income statement section of the chart template is one or more of the group of revenue, expense, gift, transfer, gain, and loss (col. 9, lines 48-67; col. 13, lines 36-67; Clancey teaches inserting financial section within a mockup financial statement, e.g. gross profit, costs net sales and cost of sales. Thus, the account category of each detail line in the income statement section of the chart template is one or more of the group of revenue, expense, gift, transfer, gain, and loss.).*

Therefore at the time of the invention, it would have been obvious to one of ordinary skill in the art to combine Clancey with Lyons for the benefit of creating database templates customized for particular vendors, financial data suppliers or company-specific formats, hence to generate a financial statement (col. 5, lines 56-61).

6. It is noted that any citations to specific, pages, columns, lines, or figures in the prior art references and any interpretation of the reference should not be considered to be limiting in any way. A reference is relevant for all it contains and may be relied upon for all that it would have reasonably suggested to one having ordinary skill in the art. See MPEP 2123.



***Conclusion***

Any inquiry concerning this communication or earlier communications from the examiner should be directed to James J. Debrow whose telephone number is 571-272-5768. The examiner can normally be reached on 8:00-5:00pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Doug Hutton can be reached on 571-272-4137. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).

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